U.S.S.N. 10/728,967

REMARKS

Applicants hereby elect with traverse the prosecution of Group I, method claims 1-14 and 26. Non-elected claims 15-25 have been withdrawn from further consideration by the Examiner. The restriction requirement is respectfully traversed for the following reasons. While the Examiner contended that "the product as claimed could be made by a materially different process, for example, by forming the gate oxide by deposition rather than thermal growing", the Applicants respectfully submit such is not possible. As shown in Fig. 1C of the present invention, the gate oxide layer 18a is formed at the bottom of a deep recessed area which could not be covered by a deposition process.

The restriction requirement is therefore respectfully traversed. The examination of Group I, claims 1-14 and 26, together with the examination of Group II claims 15-25, is respectfully requested of the Examiner.

Respectfully submitted,

Randy W. Tung Reg. No. 31,311